



"Kinde Durkee"  
<kinde@durkeeandassociates.com>

05/24/2011 07:09 PM

To "Marty Kuest" <mkuest@fec.gov>

cc "Matthew Fortune" <matthew@durkeeandassociates.com>,  
"Peter Froelich" <pete@durkeeandassociates.com>

bcc

Subject Democratic Party of Orange County

History:

✉ This message has been forwarded.

Dear Marty

Thank you for providing the additional time in which to respond to the audit findings and recommendations.

**Regarding Finding 1. "Misstatement of Financial Activity"**

We have researched the discrepancies found by the audit staff and have corrected our records per the staff recommendations. These corrections will be found in the amendments which will be electronically filed before the end of the day on May 24, 2011. Please note that memo entries and/or filing notes are attached to the reports to explain specific entries which were modified and corrected.

**Regarding Finding 2. "Untimely Deposit of Receipts"**

In response to this finding we only reiterate that the delays in deposit were due to a new credit card processing system that we were unprepared to handle. Since that time, we have taken measures to correct these delays by setting new internal controls and training staff on the use of the processing system. Due to these modifications, we trust that this issue will not be reoccurring in the future.

Thank you.

Sincerely,

Kinde

Kinde Durkee

Durkee & Associates  
1212 S. Victory Blvd.  
Burbank, CA 91502  
Tel: 818.260.0669 x9100  
Fax: 877.260.0657  
[www.durkeeandassociates.com](http://www.durkeeandassociates.com)